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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of: **TANAKA, Hisakazu et al.**

Group Art Unit: 1713

Serial No.: 10/088,107

Examiner: **Tatyana Zalukaeva**

Filed: **March 22, 2002**

Confirmation No.: 5051

For: **WATER ABSORBENT MATERIAL AND ABSORBENT ARTICLE USING SAME**

RESPONSE UNDER 37 CFR §1.111

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

June 2, 2004

Sir:

In response to the Office Action dated **March 5, 2004**, the following remarks are respectfully submitted:

Remarks/Arguments begin on page 2 of this paper.